

**Documents Resulting from the  
Federal Accounting Standards Advisory Board (FASAB) and the  
Accounting and Auditing Policy Committee (AAPC) Processes**

1	2	Number	Title	Date Issued	FY to Implement	GPO/Other Information*	Price
F	C	SFFAC 1	Objectives of Federal Financial Reporting	9/2/1993	N/A	On Web Only	N/A
F	C	SFFAC 2	Entity and Display	6/6/1995	N/A	041.001.00456.1	\$3.75
F	C	SFFAC3	Management's Discussion & Analysis	Apr-99	N/A	041.001.00541.2	\$5.00
F	C	SFFAC 4	Intended Target Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government	Mar-03	N/A	Available from FASAB & web	N/A
F	S	SFFAS 1	Accounting for Selected Assets and Liabilities	3/30/1993	1994	On Web Only	N/A
F	S	SFFAS 2	Accounting for Direct Loans and Loan Guarantees	8/23/1993	1994	On Web Only	N/A
F	S	SFFAS 3	Accounting for Inventory and Related Property	10/27/1993	1994	On Web Only	N/A
F	S	SFFAS 4	Managerial Cost Accounting Concepts & Standards	7/31/1995	1998	041.001.00457.2	\$7.50
F	S	SFFAS 5	Accounting for Liabilities of the Federal Government	12/20/1995	1997	041.001.00463.7	\$7.50
F	S	SFFAS 6	Accounting for Property, Plant & Equipment (PP&E)	11/30/1995	1998	041.001.00462.9	\$6.50
F	S	SFFAS 7	Accounting for Revenue and Other Financing Sources	5/10/1996	1998	041.001.00475.1	\$18.00
F	S	SFFAS 8	Supplementary Stewardship Reporting	6/11/1996	1998	041.001.00493.9	\$7.50
F	S	SFFAS 9	Deferral of Implementation Date for SFFAS 4	10/3/1997	1998	041.001.00494.7	\$1.75
F	S	SFFAS 10	Accounting for Internal Use Software	10/9/1998	2001	041.001.00524.2	\$4.00
F	S	SFFAS 11	Amendments to Accounting for PP&E - Definitions	12/15/1998	1999	041.001.00519.6	\$2.25
F	S	SFFAS 12	Recognition of Contingent Liabilities from Litigation	2/5/1999	1998	041.001.00527.7	\$2.50
F	S	SFFAS 13	Deferral of Para.65.2-Material Rev.-Related Transactions	2/5/1999	1999	041.001.00530.7	\$2.00
F	S	SFFAS 14	Amendments to Deferred Maintenance Reporting	Apr-99	1999	041.001.00531.5	\$3.00
F	S	SFFAS 15	Management's Discussion & Analysis	Apr-99	2000	041.001.00542.1	\$3.00
F	S	SFFAS 16	Amendments to Accounting for PP&E - Multi-Use Heritage Assets	Jul-99	2000	041.001.00548.0	\$4.25
F	S	SFFAS 17	Accounting for Social Insurance	Aug-99	2000	041.001.00540.4	\$12.00
F	S	SFFAS 18	Amendments to Accounting Standards for Direct & Guaranteed Loans	05/19/00	2001	020.000.00277.8	\$4.25
F	S	SFFAS 19	Technical Amendments to Accounting Standards for Direct & Guaranteed Loans	Mar-01	2003	Available from FASAB & web	N/A
F	S	SFFAS 20	Elimination of Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs and Others	Sep-01	2001	Available from FASAB & web	N/A
F	S	SFFAS 21	Reporting Corrections of Errors and Changes in Accounting Principles	Oct-01	2002	Available from FASAB & web	N/A
F	S	SFFAS 22	Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations (amends SFFAS 7)	Oct-01	2001	Available from FASAB & web	N/A
F	S	SFFAS 23	Eliminating the Category National Defense Property, Plant, and Equipment	May-03	2003	Available from FASAB & web	N/A
F	S	SFFAS 24	Selected Standards For The Consolidated Report of the United States Government	Mar-03	2002	Available from FASAB & web	N/A
F	S	SFFAS 25	Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment	Jul-03	2005	Available from FASAB & web	N/A
F	ED	N/A	Accounting for Fiduciary Activities	Apr-03		Available from FASAB & web	N/A
F	ED	N/A	Heritage Assets and Stewardship Land: Reclassification from Required Supplementary Stewardship Information	Sep-03		Available from FASAB & web	N/A
F	ED	N/A	Identifying and Reporting on Earmarked Funds	Oct-03		Available from FASAB & web	N/A
F	ED	N/A	Inter-entity Cost Implementation: Amending SFFAS 4	Apr-04		Available from FASAB & web	N/A
F	ED	N/A	Presentation of Significant Assumptions for the Statement of Social Insurance: Amending SFFAS 25	Mar-04		Available from FASAB & web	N/A
F	PV	N/A	Preliminary Views on Eliminating the Category "Required Supplementary Stewardship Information"	Dec-00	N/A	Available from FASAB & web	N/A
F	IFV	N/A	Accounting for the Cost of Capital by Federal Entities	Jul-96	N/A	Deferred Project	N/A
F	I	I-1	Reporting on Indian Trust Funds	3/12/1997		On Web Only	N/A
F	I	I-2	Accounting for Treasury Judgment Fund Transactions	3/12/1997		On Web Only	N/A
F	I	I-3	Measurement Date for Pension and Retirement Health Care Liabilities	8/29/1997		On Web Only	N/A
F	I	I-4	Accounting for Pension Payments in Excess of Pension Expense	12/19/1997		On Web Only	N/A
F	I	I-5	Recognition by Recipient Entities of Receivable Nonexchange Revenue	Dec-98		On Web Only	N/A
F	I	I-6	Accounting for Imputed Intra-departmental Costs: An Interpretation of SFFAS No. 4	Apr-03		Available from FASAB & web	N/A

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F	TB	TB 2000.1	Purpose and Scope of FASAB Technical Bulletins and Procedures for Issuance	Jun-00		On Web Only	N/A
F	TB	TB 2002.1	Assigning to Component Entities Costs and Liabilities That Result From Legal Claims Against the Federal Government	Jul-02		On Web Only	N/A
F	TB	TB 2002.2	Disclosures Required by Paragraph 79(g) of SFFAS 7	Sep-02		On Web Only	N/A
F	TB	TB 2003-1	Certain Questions and Answers Related to the Homeland Security Act of 2002	Jun-03		Available from FASAB & web	N/A
F	R	Report 1	Overview of Federal Financial Accounting Concepts and Standards	12/31/1996		Available - FASAB	N/A
F	R	Research Report	Accounting for the Natural Resources of the Federal Government	Jun-00		Available from FASAB & web	N/A
F	Cod	Volume 1	FASAB Volume 1, Original Statements			On Web Only	N/A
A	TR	TR 1	Audit Legal Letter Guidance	3/1/1998		041.001.00503.0	\$1.00
A	TR	TR 2	Environmental Liabilities Guidance	3/15/1998		041.001.00504.8	\$2.00
A	TR	TR 3	Auditing Estimates for Direct Loan and Loan Guarantee Subsidies Under the Federal Credit Reform Act	Jan-04		On Web Only	N/A
A	TR	TR 4	Reporting on Non-valued Seized and Forfeited Property	07/31/99		On Web Only	N/A
A	TR	TR 5	Implementation Guidance on SFFAS 10: Accounting for Internal Use Software	05/14/01		On Web Only	N/A
A	TR	TR 6	Preparing Estimates for Direct Loan and Loan Guarantee Subsidies Under the Federal Credit Reform Act	Jan-04		On Web Only	N/A

**Key:**

Column 1: F = FASAB; A = AAPC

Column 2: C = Concept; S = Standard; ED = Exposure Draft; IFV = Invitation for Views; I = Interpretation; R = Report;

Cod. = Codification; TR = Technical Release, PV = Preliminary Views

\* "In Printing Process" - Document signed and approved for implementation; available on Web. Print version not yet available.

"Under Hill Review" - Signed recommended capital accounting standard undergoing 45 day Hill review period. When released by Hill, will be available for implementation - Web version will be updated, list will be updated, and print version will be issued.

"UR" and "SFFAS Under Review" - "UR" means "Under review." Document approved by FASAB and sent to principals for 90-days. At the end of the 90-day period, the document will be posted to the Web, this list will be updated, and the print version will be issued.